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## **Comparing Education for Students with Disabilities in Taiwan and Poland: A Review**

### **Abstract**

Polish and Taiwanese education systems for students with disabilities share both similarities and differences, influenced by far-reaching globalization, the enactment and ratification of national protocols, social awareness of inclusive education, geographical factors, social structures, and the government policies. Under various acts, the Constitution, and relevant policies, special schools, integrative education, inclusive education, revalidation and educational activities for children with profound intellectual disability, and homeschooling are implemented in Poland, while students with disabilities are educated through special schools, integrative education, inclusive education, and centralized special education class in Taiwan. Regardless of age and personal background or experience, teachers in both countries generally hold positive attitudes toward education for students with disabilities, despite the challenges they may face during implementation. Therefore, this article aims to compare the legal frameworks, teachers' attitudes and challenges, and different forms of education for students with disabilities in Poland and Taiwan, discovering both similarities and differences between these two systems.

**Keywords:** legal framework, teachers' attitudes and challenges, special education, Taiwan, Poland

### **Background**

Both Taiwan and Poland have undergone over 100 years of progress in special education. However, due to influences from United States or Europe countries, as well as differences in social ideology and government perspectives, the two nations have adopted some similar strategies while implementing divergent policies (Liu, 2004). The Taiwanese government enacted the Special Education

Act in 1984, while Polish government ratified the Education System Act in 1991. Both of these aim to ensure equal rights and provide accommodating learning environments for students with disabilities.

Despite the enactment of the act and constitution, teachers in both nations still encounter obstacles in their lessons, including inadequate knowledge of special education, insufficient teacher training programs, and work overload, which may indirectly affect their attitudes toward special education. In Taiwan, teachers' attitudes are also influenced by their educational background and personal experiences, while in Poland, factors such as personal ages and challenges encountering in the instructional setting also play a role (Dias and Cadime, 2016; Kuo, 2012).

In Taiwan, students with disabilities are educated through special schools, integrative education, inclusive education, and centralized special education class. In Poland, apart from special schools, integrative education, inclusive education, students with disabilities also receive education through revalidation and educational activities, homeschooling, and special classes.

Therefore, this article aims to compare the legal frameworks, teachers' attitudes and challenges, and different forms of education for students with disabilities in Poland and Taiwan, discovering both similarities and differences between these two systems.

## **Legal Frameworks**

### **Taiwan**

Education for students with disabilities in Taiwan has been profoundly influenced by global progress and developments in the U.S. educational systems (Liu, 2004). In 1984, the Special Education Act was enacted with government approval. The purpose of this Act is "for the purpose of citizens with disabilities and giftedness/talents to receive adaptive and inclusive education, fully develop their potential, foster their personality, and empower them to serve society" (Ministry of Education, R.O.C., 2023). To better meet the needs and requirements of students' with disabilities, the Act was revised twice, in 1997 and 2001 respectively.

Students who are diagnosed with disability – including intellectual disability, visual impairment, hearing impairment, speech or language disorder, orthopedic impairment, learning disability, autism, cerebral palsy, health impairment, emotional and behavior disorder, multiple disabilities, development delay, and other disabilities – have the same right to access all types of schools according to their needs. They can attend their nearest schools without restrictions and lim-

itations (Lin, 2015). All students, whether disabled or non-disabled, are accommodated together in mainstream classes, especially in the stage of preschools (Ministry of Education, R.O.C., 2023, Article 7).

To implement inclusive education and uphold the principle of no restrictions, the government and schools provide students with disabilities with special educational aids and support services. For example, in the Comprehensive Assessment Program for Junior High School Students, students who are diagnosed with visual impairments are given an additional twenty minutes of exam time along with the supportive aids, such as Braille test booklet, computer for the blind, or Braille embosser (Ministry of Examination, R.O.C., 2025). Liu and Huang (2022) stated that individuals with disabilities are placed in the general lesson with a well-organized frame and supporting services based on the Article 14. However, this Act caused contradictions among people. Some support it because they were opinion of that this Act can decline the inequality and stereotype in the society; while others thought that this Act is a kind of waste-money, useless, and time-consuming process (Chung, 1999; Lin, 2001; Wang, 1999; Wu 2004).

Besides, students who are incapable of commuting independently from school to home by themselves will be provided with barrier-free transportation and assistive equipment (Ministry of Education, R.O.C., 2023). Schools also offer various support services, such as tuition and miscellaneous fees exemption, as well as scholarships, to students with disability, ensuring that students with disabilities have equal opportunities to receive education from preschool to university (Sun, Huang, 2016).

Teachers, whether in the mainstream class or special education class, also play a crucial role in implementing the Special Education Act. Almost all students love to have chances to express their feelings and thoughts no matter they are disabled or not. However, if the teachers divide students to several groups, they have to be aware of that students with disabilities shouldn't be placed in the same group, which might induce the passive interaction (Liu, Huang, 2022). They are commissioned to refine and re-design their teaching materials and lessons plans based on the recommendations from the professional staff or specialists within the school or other institutions. Besides, teachers are obliged to create an inclusive, non-limiting and non-restrictive environment and ensure that all curricula, teaching materials, and assessments are flexible and accessible to students with disability (Ministry of Education, R.O.C., 2023). To enhance the effectiveness of these efforts, schools and the government provide teachers with in-service training programs, special education courses, or workshops. These initiatives equip general education teachers – who may not have prior experience in education for students with disabilities – with essential knowledge of

inclusive education and best practices for teaching students with disabilities. If the transition program is lack of consistence, students might encounter some social problems after they graduate, which precipitates them being unconfident and desperate (Pallisera, Vilà, and Fullana, 2014).

## Poland

Polish education for students with disabilities has a history spanning over 100 years and has been influenced by various legal frameworks, including the Education System Act in 1991, the Constitution of the Republic of Poland, the Charter of the Rights of Person with Disabilities, the Act on Social and Occupational Rehabilitation, Employment of Persons with Disabilities in 1997, and the Convention on the Rights of Persons with Disabilities in 2012. Since the enactment of the Education System Act in 1991, education for students with disabilities has gradually transitioned from segregation to integration and inclusion (Żyta et al., 2017).

The primary goal is to guarantee “the possibility of learning in all types of schools by disabled children and youth according to their individual developmental and educational needs and predispositions” (Dz.U. 1991 No. 95 items 425 Article 1, clause 5). From early childhood, students with disabilities are provided with equal access to receive education and supportive systems. At the same time, their parents are entitled to choose the type of school which best accommodates their children’s needs (Żyta et al., 2017).

Additionally, students with disabilities are granted the option to postpone mandatory education, allowing them a more flexible educational timeline (Bartnikowska, Antoszevska, 2017). For instance, junior high school students with disabilities can continue their education until the age of 21, ensuring they have sufficient time to complete their studies (Bartnikowska, Antoszevska, 2017).

In 1997, the Constitution of the Republic of Poland, the Charter of the Rights of Persons with Disabilities, the Act on Social and Occupational Rehabilitation, and the Employment of Persons with Disabilities were enacted by the Polish government to further protect the right to education for students with disabilities. Those who are diagnosed with disabilities are guaranteed to receive fully participation in education alongside non-disabled students in mainstream classes (Żyta et al., 2017). Teachers play a crucial role in fostering students’ independence, self-esteem, and self-direction while also working to alleviate discrimination and stereotypes against students with disabilities in the classroom (Żyta et al., 2017).

Following these Acts, the Constitution, and relevant policies, the government ratified the Convention on the Rights of Persons with Disabilities in 2012, which

is the first international legal act to thoroughly addresses disability rights. The Convention also accentuates impartial rights for all individuals, ensuring that students with disabilities have the same human rights and opportunities to attend classes without limitations and restrictions (de Beco, 2014). Like previous proposals, it also highlights the essentialness of fostering students' self-reliance and self-determination within the curriculum (de Beco, 2014).

## **Teachers' Attitudes and Challenges**

### **Taiwan**

In Taiwan, teachers' attitudes toward educating students with disabilities are profoundly influenced not only by barriers but also by their educational background and personal experiences. Teachers who major in special education tend to have more positive attitudes and greater confidence in implementing inclusive education in the classroom compared to the general education teachers (Kuo, 2012).

With sufficient knowledge of education for students with disabilities, special education teachers can more effectively cope with the classroom challenges and appropriately re-design their teaching methods to meet students' needs. Among experienced teachers without prior personal contact with students with disabilities, special education teachers have a lower total score (26.01) than general education teachers (27.24) (Kuo, 2012). The total scores ranged from 8 to 40, with the higher scores indicating the more negative attitudes toward education for students with disabilities. Besides, a general education teacher without training may be hesitant to include a student with epilepsy due to misconceptions about seizures (Huang, Chen, 2017).

The experience of teaching students with disabilities also affect teachers' attitudes. Among special education teachers, pre-service teachers have the highest total score (31.08) in attitudes towards educating students with disabilities, while novice teachers and experienced teachers score 27.78 and 28.03, respectively (Kuo, 2012). Additionally, Huang and Chen (2017) mentioned that a special education teacher with experience feels comfortable including a student with autism in their class, as they have training in managing behavioral challenges. These results indicate that the degree of teachers' teaching experience may have a slight impact on teachers' attitudes toward education for students with disabilities.

When teachers try to implement the inclusive education in their class, they might encounter several challenges, such as the lack of knowledge regarding education for students with disabilities, insufficient time for adaptation and re-de-

sign, or inadequate sources from the school (Forlin, 1995; Vaughn, Schumm, 1995). To tackle these problems encountering in the classroom setting, the government provide teachers and practitioners with some supports, such as special education workshops, training programs, professional teams, and services, to better improve the teaching environment in the school (Peters, 2004). Compared to teachers without attending the workshops, the teacher who attended inclusive education workshops may develop a more positive attitude and be willing to accommodate a student with mobility impairments in their classroom (Huang, Chen, 2017). Through these, students can receive more professional education and accessible teaching environment, aligning the proposal of non-restriction and non-limitation in the school.

Additionally, the government mandates that teachers complete a three-credit introductory course in special education (Kuo, 2012). This requirement ensures that in-service educational programs include coursework on teaching students with disabilities. The aim of this dictation is to equip new teachers with a fundamental understanding of education for students with disabilities, decreasing their lack of preparation. As a result, students in the mainstream class can receive more appropriate learning environments and instructions.

## Poland

In Poland, teachers' attitudes toward education for students with disabilities are deeply influenced by personal experiences and background, ages and the challenges encountering in the instructional setting. Teachers with prior experiences teaching individuals with disabilities may have different perspectives on education (Dias, Cadime, 2016).

A significant number of teachers believe that students with disabilities or special educational needs shall be placed in the special schools, as these institutions provision more professional services and appropriate teaching materials. Besides, some teachers also have reported difficulties in teaching deaf students due to communication barriers and the lack of adequate support aids (Żyta et al., 2017). This phenomenon suggests that the severity of a student's disability might also influence teachers' attitudes toward inclusive educating (Haq, Mundia, 2012; Ćwirynkało, Żyta, 2015; Ćwirynkało, Myśliwczyk, 2016). However, despite these abovementioned challenges, Polish teachers, especially those with less experiences, generally maintain positive attitudes toward education for students with disabilities, specifically in the domains of cognition and emotion (Ćwirynkało et al., 2017).

Teachers' attitudes toward education can differ based on the socioeconomic status of the schools they work in. Razer et al. (2015) found that teachers

who work in the comparatively lower socioeconomic status schools will have more positive attitudes toward educating students with disabilities. Yet, this does not mean that teachers in higher socioeconomic status schools are unwilling to teach students in the mainstream classes.

The relationship between teachers' age and their attitudes toward inclusive education is quite controversial in the recent study. Vaz et al. (2015) stated that teachers over the age of 55 tend to have more negative attitudes toward inclusive education compared to those aged 33 to 55. Yet, according to the research by Ćwirynkało et al. (2017), the elder teachers who have more experiences than others may actually have more positive attitudes toward teaching students with disabilities. These show that research on the relationship between teachers' age and attitudes toward inclusive education is inconclusive, with some suggesting older teachers have more negative views, while others argue that their experience fosters a more positive outlook.

When teachers intend to implement integrative or inclusive in the class, they confront some obstacles which hampering them to achieve integration and inclusion, such as inadequate professional staff and support in schools, lack of knowledge in education for students with disabilities, and work overload (Zrilić, Bedeković, 2012; Ćwirynkało, 2013). To handle these problems, the government provide some support services for teachers. They can participate in the post-graduate school to get the certification in special education (Żyta et al., 2017). Additionally, the Department for Special Educational Needs, established within the Centre for Education Development, will also provision support services to practitioners to help them implement inclusive education in their lessons (Bartnikowska, Antoszevska, 2017). This allows students to access a more professional education and an inclusive learning environment, aligning with the principles of non-restriction and equal opportunities in schools. Consequently, students in mainstream classes can benefit from a more suitable learning environment and tailored instruction.

## **Forms of Education for Students with Disabilities**

### **Taiwan**

Taiwanese special education has already undergone more than 100-year history, leaving the emergence and implementation of various kinds of education, such as special schools, integrative education, inclusive education, and centralized special education class. These provision students with disabilities and their parents with more choices to select the education that meet students' needs.



### ***Special Schools***

Before 1962, special schools in Taiwan had already been established through the efforts of the government, laying the foundation for the education for students with disabilities (Wu, 2012). Initially, special schools were designed for students diagnosed with disabilities, including intellectual disability, visual impairment, hearing impairment, speech or language disorder, orthopedic impairment, learning disability, cerebral palsy, health impairment, multiple disabilities, development delay, and other disabilities. Yet, according to the Special Education Act, special schools now primarily serve students with moderate to severe disabilities of a single type, as well as those with multiple disabilities. In Taiwan, special schools are divided into four categories: school for the blind, school for the deaf, school for the intellectual disability, and Ren Ai School (Wu, 2012). The main purpose of special schools is to provision students with professional support and a specialized learning environments tailored to students' needs. Rather mainly focusing on academic performance, the curriculum emphasizes life skills, communication practice, self-care, social adaptation, problem-solving abilities, and career training. These aspects help students with disabilities integrate into society at different stages, enhancing their independence and self-confidence.

However, due to the enactment of the Special Education Act, enrollment in special schools has gradually declined. In the school year 2013/2014, 6,746 students attended special schools, accounts for approximately 5.5% of the total student population; by contrast, in the school year 2023/2024, this number has decreased to 4,334 students, representing around 2.7% (Ministry of Education, 2014; Ministry of Education, 2024). Nevertheless, special schools are still essential for students with moderate and severe disabilities, as well as individuals with multiple disabilities to receive more professional services and aids in the class.

### ***Integrative Education***

In integrative education, there are two primary programs: the decentralized resource room and the itinerant resource program. The decentralized resource room is one of the most widely promoted and implemented programs in Taiwan (Liu, Huang, 2022). In the school year 2023/2024, 21,282 junior high school students with disabilities attended this program, representing about 83%. Under this program, students can temporarily attend regular classes, while the rest of their learning takes place in the resource room.

Students in the decentralized resource room program receive the pull-out classes, such as languages, math, and science, as well as add-on classes, includ-



ing interpersonal skills, career education, and life skill instruction (Lin, 2015). These add-on classes are typically arranged in everyday morning before the first class of the school day (Lin, 2015). According to the Ministry of Education's statistics in 2014 and 2024, the percentage of students who received education in decentralized resource rooms increased from 65.79% (16,742 students) to 82.22% (21,282 students), manifesting that this program is widely accepted by the parents of students with disabilities.

The itinerant resource program, on the other hand, is primarily established in remote townships within each county. As a result, only 6 students (0.5%) attending itinerant resource program in Taipei, the capital of Taiwan, while over 103 students (10%) took part in the program in Hualien, in eastern Taiwan (Ministry of Education, 2024). In this program, teachers focus more on add-on classes instead of pull-out classes due to the rotation of special education teachers among schools (Lin, 2015). Given the limited time available, the training for students is intensive and brief. Nevertheless, this program ensures that students with disabilities in remote areas have equal opportunities to learn and develop.

### ***Inclusive Education***

In Taiwan, the first inclusive education movement began in 1967 with support from UNESCO, allowing visually impaired students to learn in mainstream education (Wu, 2007). In 1989, Shwu Mey Wu organized a mainstream class that included 5 students with disabilities and 11 students without disabilities at the Affiliated Experimental Elementary School of National Xinchu Teachers College. Thanks to the efforts of Shwu and the government, inclusive classes were officially established in 1992. Taiwan implements inclusive education through three models: the community-based inclusion model, the reverse inclusion education model, and the cooperative inclusion model (Wu-Tien, 2007).

In the community-based model, one or two students with disabilities are included in regular classes. To maintain a balanced learning environment and teaching quality, the number of students without disabilities in the class is reduced; however, the needs of students with disabilities often go unmet due to teachers' insufficient trainings in special education (Wu-Tien, 2007).

In the reverse inclusion education model, primary teachers have prior training in special education, ensuring better support for students with disabilities. Yet, when students without disabilities attend these lessons, their needs and thoughts might be ignored because the teaching materials are partly tailored for students with disabilities (Wu-Tien, 2007).

Finally, in the cooperative inclusion model, regular class teachers and special education teachers collaborate to teach students in the regular classroom. The lessons sometimes adopted to fulfill individual needs of students with disabilities while maintaining a shared learning environment (Wu-Tien, 2007).

Regardless of the model used, the primary goal of inclusive education is to ensure that all students, regardless of ability, have equal opportunities to attend regular classes, learn together, and develop skills for living harmoniously.

### ***Centralized Special Education Class***

The centralized special education class is designed for students with mild disabilities in the mainstream school setting, concentrating on developing capabilities of life independence and self-reliance. Each class is limited to a maximum of 10 students, allowing teachers to tailor lessons to individual needs more effectively. Unlike the general education classes, in centralized special education class, two special education teachers are allocated to teach students together, ensuring that each student can receive appropriate instructional support.

However, the centralized special education is sometimes regarded as a kind of segregation. Therefore, the number of students enrolled in these classes has decreased over the years. In the 2014 school year, nearly 3,673 students studied in the centralized special education classes, accounting for around 14.43%. By 2024, this number had dropped to 2,353 students, representing only 9.09% (Ministry of Education, 2014; Ministry of Education, 2024). Yet, despite this decline, centralized special education remains essential. It provides students with disabilities to participate in the nearest schools without limitations and access after-school care at the school, supporting their educational and developmental needs.

## **Poland**

Compared to education for students with disabilities in Taiwan, the Polish government provision much more types of education, including special schools, integrative education, inclusive education, revalidation and educational activities for children with profound intellectual disability, and homeschooling (Bartnikowska, Antoszevska, 2017). These provisions offer students with disabilities and their parents more options to choose an education that best meets the students' needs.

### ***Special Schools***

In Poland, special schools are established by the independent organizations or special educational care centers (Oświata i Wychowanie, 2016). Teacher assistants and the specialists are arranged to these schools to support students with disabilities, ensuring that every student receive a suitable and accommodating learning environment. Additionally, schools also provision various classes to students with different types of disabilities.

In the school year 2013/2014, around 23,408 students with disabilities attended special schools, accounting for 39.06% (Ćwirynkało et al., 2017). This indicates that special schools remains essential for students with disabilities because they provide students with disabilities access to receive more professional support and appropriate teaching materials.

### ***Integrative Education***

In the 1990s, in Warsaw, the capital and largest city of Poland, as well as the country's political, economic, and cultural center, the first well-arranged and efficient integrative education system was implemented (Grzegorzewska, Wapiennik, 2008). Hulek (1992) defined that integration as providing students with and without disabilities equal opportunities to attend lessons, receive thorough educational developments, as well as access to supportive learning environments.

In integrative education, classes typically are comprised of 20 students, with approximately 3 to 5 students diagnosed with disabilities – such as intellectual disabilities, hearing impairments, visual impairments, physical impairments, and other disabilities – ephemerally participating alongside their peers in the mainstream classrooms (Ćwirynkało et al., 2017). Additionally, a general education teacher and a teacher assistant work collaboratively in the integrative classes to ensure that students without disabilities can effectively acquire knowledge, while individuals with disabilities are provided with appropriate accommodations (Starczewska et al., 2012).

In the school year 2013/2014, approximately 21,706 students were enrolled in integrative classes, representing 36.22% (Ćwirynkało et al., 2017). This demonstrates that the implementation of integration is widely supported and accepted within Polish education system.

### ***Inclusive Education***

Inclusive education in Poland aims to reduce separation within the education system, emphasizing the essentialness of social justice and equality. In inclusive

classrooms, there are typically 26 students, with approximately 1 or 2 students diagnosed with disabilities. Every student is recognized as an independent individual with equal rights to receive education in the same classroom without segregation (Ćwirynkało et al., 2017). Additionally, students with disabilities are qualified to study in the nearest schools without restrictions (Żyta et al., 2017), which not only supports the purpose of inclusion, but also helps prevent potential transportation challenges for students with disabilities. Yet, unlike integrative education, inclusive classrooms do not have teacher assistants. As a result, general education teachers must have a basic understanding knowledge of teaching for students with disabilities to ensure that the lessons remain accessible and manageable for all students.

Between the 2013/2014 and 2015/2016 school years, the number of students who studied in the mainstream classes had significantly increased from 23.43% to 62.20% (Ćwirynkało et al., 2017; Żyta et al., 2017). This growth highlights the successful implementation of inclusive education in recent years, driven by government efforts and ongoing research in education for students with disabilities.

### ***Revalidation and Educational Activities for Children with Profound Intellectual Disability***

The revalidation and educational activities for children with profound intellectual disability are conducted in two types of classes: group classes and individual classes (Bartnikowska, Antoszevska, 2017). In group classes, only 2 to 4 students are placed in the same classroom, accompanied by an assistant with special education qualification to support and take care of students with disabilities. In contrast, individual classes do not have a specialist present; instead, parents are responsible for taking care of their children. Yet, regardless of the class type, the primary goal is to encourage students' engagement with the environment and foster self-independence in daily activities in the nearest schools (Bartnikowska, Antoszevska, 2017).

### ***Homeschooling***

Homeschooling, established under the Education System Act of March 19, 2009, is an educational approach which is conducted at home instead of in a formal institution (Bartnikowska, Antoszevska, 2017). It is often chosen by family of students who encounter academic difficulties, learning problems, or disabilities. This option is specifically appealing to parents who have the relevant and necessary skills and resources to support their children's education and

rehabilitation. However, homeschooling requires significant parental commitment because they are responsible for their children's education and progress. While they can hire tutors for support to teach their child, the costs must be covered by the family.

### ***Special Classes***

The implementation of special classes depends on the Ministry of National Education Regulation in Poland (Bartnikowska, Antoszevska, 2017). Therefore, schools provision manifold kinds of special classes, in which students receive professional assistance and psychological aids, for students with disabilities. Take therapeutic class as an example. The class is designed for students with either homogeneous or multiple disorders who require long-term support in the school (Bartnikowska, Antoszevska, 2017). The number of students in these classes does not exceed fifteen, which increase the teacher-student ratio. This allows for greater attention to students' special needs and enhances accessibility, helping to alleviate the challenges and disorders encountered by students in these classes.

### **Conclusion**

Education systems for students with disabilities in Poland and Taiwan share similarities and differences, which are influenced by globalization, national policies, social awareness, and governmental frameworks. Both countries provide special schools, integrative education, and inclusive education, while Poland additionally offers revalidation and educational activities for children with profound intellectual disabilities and homeschooling, and Taiwan includes centralized special education classes. Legal frameworks such as Taiwan's Special Education Act (1984) and Poland's the Education System Act (1991) emphasize the right to education for students with disabilities. Teachers in both nations generally support inclusive education, though challenges remain. In Taiwan, special education teachers exhibit higher confidence, whereas general educators often lack sufficient knowledge and resources. In Poland, perspectives vary by experience, with older teachers showing mixed views. Common barriers include inadequate support, limited professional training, and communication difficulties. Both governments provide training programs to improve inclusive practices and ensure equal learning opportunities and accessible environments for all students.

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## **Porównanie edukacji uczniów z niepełnosprawnościami w Polsce i na Tajwanie: Przegląd**

### **Abstrakt**

Systemy edukacji dla uczniów z niepełnosprawnościami w Polsce i na Tajwanie wykazują zarówno podobieństwa, jak i różnice, które są kształtowane przez daleko idącą globalizację, ustanawianie i ratyfikację krajowych protokołów, społeczną świadomość na temat edukacji włączającej, czynniki geograficzne, struktury społeczne oraz polityki rządowe. Na mocy różnych aktów prawnych, Konstytucji oraz odpowiednich polityk, w Polsce realizowane są szkoły specjalne, edukacja integracyjna, edukacja włączająca, zajęcia rewalidacyjne i edukacyjne dla dzieci z głęboką niepełnosprawnością intelektualną oraz nauczanie domowe. Na Tajwanie uczniowie z niepełnosprawnościami są kształceni w szkołach specjalnych, w ramach edukacji integracyjnej, edukacji włączającej oraz w scentralizowanych klasach specjalnych. Bez względu na wiek, osobiste doświadczenia czy pochodzenie, nauczyciele w obu krajach generalnie wykazują pozytywne nastawienie wobec edukacji uczniów z niepełnosprawnościami, pomimo wyzwań, z jakimi mogą się mierzyć podczas wdrażania tych form edukacji. Celem tego artykułu jest porównanie ram prawnych, podstaw i wyzwań nauczycieli oraz różnych form edukacji dla uczniów z niepełnosprawnościami w Polsce i na Tajwanie, w celu odkrycia zarówno podobieństw, jak i różnic między tymi dwoma systemami.

**Słowa kluczowe:** ramy prawne, postawy i wyzwania nauczycieli, edukacja specjalna, Tajwan, Polska